

26 Master Budget		2022	2023	2024	2025	2026
		Audited	Audited	Audited	Budget	Budget
<b>GENERAL FUND REVENUE</b>						
<b>REVENUE, ADMIN</b>						
10-310-1220	DUE TO/FROM OTHER FUNDS				\$ -	\$ -
10-310-4000	CURRENT PROPERTY TAXES	\$ 2,716,185	\$ 2,721,171	\$ 3,572,565	\$ 3,480,672	\$ 3,903,834
10-310-4001	PROPERTY TAX PENALTIES & INTEREST	\$ 2,937	\$ 4,342	\$ 6,512	\$ 3,000	\$ 6,000
10-310-4002	TIF MURA	\$ (21,910)	\$ (32,673)	\$ (55,930)	\$ (60,000)	\$ (100,000)
10-310-4010	SPECIFIC OWNERSHIP TAX	\$ 350,915	\$ 456,469	\$ 449,344	\$ 410,000	\$ 450,000
10-310-4020	INTEREST INCOME	\$ 74,200	\$ 226,906	\$ 207,081	\$ 211,542	\$ 200,000
10-310-4022	CAPITAL CAMPAIGN				\$ -	\$ -
10-310-4024	DONATIONS	\$ 1,120			\$ -	\$ -
10-310-4025	GRANT REVENUE		\$ 1,784			
10-310-4027	INTERGOVERNMENTAL REVENUE	\$ (13,832)			\$ -	\$ -
10-310-4030	SALE OF ASSETS	\$ 4,314			\$ 10,000	\$ 10,000
10-310-4040	BROCHURE ADVERTISEMENTS	\$ 11,400			\$ -	\$ -
10-310-4050	RENTAL PROPERTY INCOME	\$ 64,035	\$ 65,635		\$ -	\$ -
10-310-4100	FACILITY RENTAL	\$ 6,044	\$ 7,678	\$ 5,988	\$ -	\$ -
10-310-4105	FACILITY RENTAL COMM CTR				\$ -	\$ -
10-310-4126	SALE OF MERCHANDISE				\$ -	\$ -
10-310-4128	EQUIPMENT RENTAL				\$ -	\$ -
10-310-4130	MISCELLANEOUS	\$ 12,993	\$ 28		\$ -	\$ -
10-310-4310	SCHOLARSHIPS				\$ -	\$ -
10-310-4350	TRANSFERS IN	\$ 200			\$ -	\$ -
<b>ADMIN REVENUE TOTAL</b>		<b>\$ 3,208,601</b>	<b>\$ 3,451,340</b>	<b>\$ 4,185,560</b>	<b>\$ 4,055,214</b>	<b>\$ 4,469,834</b>
<b>REVENUE, CRC</b>						
10-320-4025	GRANT REVENUE	\$ -	\$ 12,850		\$ -	\$ -
10-320-4027	INTERGOVERNMENTAL REVENUE				\$ -	\$ -
10-320-4050	RENTAL PROPERTY INCOME				\$ 68,958	\$ 70,682
10-320-4100	FACILITY RENTAL		\$ 32,831		\$ 45,199	\$ 48,683
10-320-4116	CHILD WATCH		\$ 19,282		\$ 36,175	\$ 23,945
10-320-4120	GENERAL ADMISSION		\$ 325,506		\$ 335,000	\$ 359,109
10-320-4121	ANNUAL PASSES		\$ 1,137,978		\$ 1,375,000	\$ 1,315,600
10-320-4122	PUNCH CARDS		\$ 140,509		\$ 120,000	\$ 175,000
10-320-4123	PRIVATE LESSONS		\$ 16,129		\$ 34,800	\$ 39,193
10-320-4124	PUBLIC LESSONS		\$ 41,380		\$ 62,720	\$ 66,300
10-320-4125	SWIM CLASSES				\$ -	\$ -
10-320-4126	SALE OF MERCHANDISE		\$ 927		\$ -	\$ -
10-320-4127	LOCKER RENTAL		\$ 8,351		\$ 11,000	\$ 12,000
10-320-4128	EQUIPMENT RENTAL				\$ -	\$ -
10-320-4129	OVER/SHORT		\$ 549		\$ -	\$ -
10-320-4130	MISCELLANEOUS				\$ -	\$ -

<b>26 Master Budget</b>		<b>2022 Audited</b>	<b>2023 Audited</b>	<b>2024 Audited</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
10-320-4132	PERSONAL TRAINING		\$ 45,689		\$ 47,000	\$ 69,555
10-320-4312	SWIM SCHOLARSHIP				\$ -	\$ -
10-320-4320	REC PROGRAMS		\$ 14,810		\$ 22,855	\$ 24,620
10-320-4325	SPECIAL EVENTS		\$ 4,457		\$ -	\$ -
10-320-4330	RED CROSS TRAINING		\$ 4,457		\$ 5,500	\$ 6,475
<b>CRC REVENUE TOTAL</b>		<b>\$ 1,647,088</b>	<b>\$ 1,805,705</b>	<b>\$ 1,960,309</b>	<b>\$ 2,164,207</b>	<b>\$ 2,211,162</b>
<b>REVENUE, CONCESSIONS</b>						
10-340-4200	CONCESSIONS-POP MACHINES				\$ -	\$ -
10-340-4201	CONCESSIONS-FIELD HOUSE		\$ 2,563		\$ 3,200	\$ 2,700
10-340-4202	CONCESSIONS-UTE PARK		\$ 2,655		\$ 3,500	\$ 3,800
10-340-4203	CONCESSIONS-CRC SODA		\$ 1,650		\$ 3,000	\$ 2,750
10-340-4204	MCNEIL CONCESSIONS		\$ 5,188		\$ 5,300	\$ 6,500
10-340-4206	CONCESSIONS-HOLLY PARK				\$ -	\$ -
10-340-4207	CONCESSIONS-CRC VENDING		\$ 32,427		\$ 35,000	\$ 38,000
<b>CONCESSIONS REVENUE TOTAL</b>		<b>\$ 51,876</b>	<b>\$ 44,483</b>	<b>\$ 51,728</b>	<b>\$ 50,000</b>	<b>\$ 53,750</b>
<b>REVENUE, MARKETING</b>						
10-350-4040	BROCHURE ADVERTISEMENTS		\$ 14,900		\$ 20,880	\$ 30,944
10-350-4302	SPONSOR FEES					\$ 20,000
<b>MARKETING REVENUE TOTAL</b>		<b>\$ 16,900</b>	<b>\$ 14,900</b>	<b>\$ 16,050</b>	<b>\$ 20,880</b>	<b>\$ 50,944</b>
<b>REVENUE, REC PROGRAMS</b>						
10-360-4025	GRANT REVENUES		\$ 8,520		\$ 105,000	\$ 296,250
10-360-4100	FACILITY RENTAL		\$ 3,086		\$ 7,700	\$ 2,800
10-360-4126	SALE OF MERCHANDISE		\$ 6,671		\$ 33,500	\$ 7,000
10-360-4300	PLAYER FEES		\$ 203,742		\$ 208,295	\$ 211,883
10-360-4302	SPONSOR FEES		\$ 27,683		\$ 13,000	\$ 16,935
10-360-4307	PROGRAM DONATIONS				\$ 200	\$ 300
10-360-4320	REC PROGRAMS		\$ 101,288		\$ 108,026	\$ 122,665
<b>REC PROGRAMS REVENUE TOTAL</b>		<b>\$ 271,234</b>	<b>\$ 350,990</b>	<b>\$ 317,082</b>	<b>\$ 475,721</b>	<b>\$ 657,833</b>
<b>REVENUE FLEX REC</b>						
10-370-1220	DUE TO/FROM OTHER FUNDS				\$ -	\$ -
10-370-4022	CAPITAL CAMPAIGN				\$ -	\$ -
10-370-4024	DONATIONS		\$ 1,000		\$ -	\$ -
10-370-4050	RENTAL PROPERTY INCOME		\$ 3,120		\$ 4,800	\$ 5,400
10-370-4100	FACILITY RENTAL		\$ 2,808		\$ 504	\$ 650
10-370-4120	GENERAL ADMISSION		\$ 2,768		\$ 4,500	\$ 1,200
10-370-4121	ANNUAL PASSES		\$ 15,191		\$ 34,300	\$ 47,600
10-370-4122	PUNCH CARDS		\$ 1,174		\$ -	\$ -
10-370-4126	SALE OF MERCHANDISE				\$ -	\$ -
10-370-4128	EQUIPMENT RENTAL		\$ 448		\$ 600	\$ -
10-370-4132	PERSONAL TRAINING		\$ 3,195		\$ 1,560	\$ -
10-370-4310	SCHOLARSHIPS				\$ -	\$ -

26 Master Budget		2022 Audited	2023 Audited	2024 Audited	2025 Budget	2026 Budget
10-370-4320	REC PROGRAMS		\$ 11,308		\$ 18,500	\$ 19,540
10-370-4325	SPECIAL EVENTS				\$ 1,400	\$ 700
<b>FLEX REC REVENUE TOTAL</b>		<b>\$ 147</b>	<b>\$ 41,012</b>	<b>\$ 54,105</b>	<b>\$ 66,164</b>	<b>\$ 75,090</b>
<b>REVENUE ENRICHMENT</b>						
10-380-4025	GRANT REVENUES				\$ -	\$ 8,000
10-380-4302	SPONSOR FEES				\$ 3,250	\$ -
10-380-4307	PROGRAM DONATIONS				\$ -	\$ -
10-380-4320	REC PROGRAMS				\$ 214,950	\$ 223,600
<b>ENRICHMENT REVENUE TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67,561</b>	<b>\$ 218,200</b>	<b>\$ 231,600</b>
<b>REVENUE, FIELD HOUSE</b>						
10-390-4025	GRANT REVENUES				\$ -	\$ -
10-390-4100	FACILITY RENTAL		\$ 65,723		\$ 57,373	\$ 73,662
10-390-4120	GENERAL ADMISSION		\$ 20,258		\$ 22,914	\$ 20,080
10-390-4122	PUNCH CARDS		\$ 135		\$ -	\$ -
10-390-4126	SALE OF MERCHANDISE		\$ 94		\$ -	\$ -
10-390-4128	EQUIPMENT RENTAL				\$ -	\$ -
10-390-4300	PLAYER FEES		\$ 53,682		\$ 40,720	\$ 46,360
10-390-4302	SPONSOR FEES				\$ 250	\$ 250
10-390-4320	REC PROGRAMS		\$ 82,023		\$ 6,500	\$ 3,211
<b>FIELD HOUSE REVENUE TOTAL</b>		<b>\$ 164,598</b>	<b>\$ 221,915</b>	<b>\$ 205,474</b>	<b>\$ 127,757</b>	<b>\$ 143,563</b>
<b>TOTAL GENERAL FUND REVENUE</b>		<b>\$ 5,378,383</b>	<b>\$ 5,909,370</b>	<b>\$ 6,988,548</b>	<b>\$ 7,178,143</b>	<b>\$ 7,893,776</b>

<b>GENERAL FUND EXPENSE</b>						
<b>EXPENSE, ADMIN</b>						
10-410-5001	FT ADMINISTRATION SALARIES	\$ 685,963	\$ 844,318		\$ 976,602	\$ 998,442
10-410-5003	COVID LEAVE PAY	\$ 1,006	\$ 8,742		\$ -	\$ -
10-410-5004	SICK LEAVE	\$ 19,862			\$ 17,680	\$ 15,000
10-410-5290	SPECIAL EVENT WORKER				\$ 2,737	\$ -
10-410-5299	TUITION REIMBURSEMENT				\$ -	\$ -
10-410-5300	FICA	\$ 17,329	\$ 37,095		\$ 45,000	\$ 45,541
10-410-5301	PERA EMPLOYER	\$ 312,846	\$ 366,587		\$ 450,000	\$ 484,911
10-410-5302	UNEMPLOYMENT	\$ 2,481	\$ 6,812		\$ 6,000	\$ 6,000
10-410-5303	INSURANCE PACKAGE (P & L)	\$ 107,837	\$ 92,559		\$ 115,000	\$ 128,945
10-410-5304	INSURANCE - HEALTH/DENTAL/LIFE	\$ 277,252	\$ 305,592		\$ 379,186	\$ 430,000
10-410-5305	WORKERS COMPENSATION INSURANCE	\$ (6,904)	\$ 24,939		\$ 36,000	\$ 40,000
10-410-5307	BONDING/LIABILITY		\$ 210		\$ 215	\$ 225
10-410-5310	RECRUITMENT EXPENSE		\$ 430		\$ 200,000	\$ -
10-410-5311	SALES TAX EXPENSE				\$ -	\$ -
10-410-5312	NEWSLETTER				\$ -	\$ -
10-410-5313	WEBSITE				\$ 3,600	\$ 6,000
10-410-5318	POSTAGE		\$ 552		\$ 2,850	\$ 1,950

<b>26 Master Budget</b>		<b>2022 Audited</b>	<b>2023 Audited</b>	<b>2024 Audited</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
10-410-5319	COPIER/COMPUTER		\$ 20,790		\$ 16,480	\$ 22,000
10-410-5320	PAPER SUPPLIES		\$ 906		\$ -	\$ -
10-410-5321	MISC. OFFICE SUPPLIES		\$ 3,064		\$ 6,180	\$ 6,180
10-410-5322	ACCOUNTING		\$ 22,157		\$ 52,580	\$ 30,730
10-410-5323	AUTO MILEAGE		\$ 1,745		\$ 3,200	\$ 3,300
10-410-5324	TRAINING & TRAVEL		\$ 24,656		\$ 31,985	\$ 31,640
10-410-5325	PUBLICATIONS		\$ 1,613		\$ 1,900	\$ 500
10-410-5326	DUES		\$ 8,344		\$ 9,025	\$ 9,232
10-410-5327	TREASURERS FEES		\$ 53,567		\$ 69,613	\$ 78,077
10-410-5328	MISCELLAENEOUS		\$ (5,833)			
10-410-5329	SOFTWARE TECHNICAL SUPPORT		\$ 44,667		\$ 65,565	\$ 69,543
10-410-5330	WATER, SEWER, SANITATION		\$ 377		\$ -	\$ 525
10-410-5332	NATURAL GAS		\$ 914		\$ -	\$ 950
10-410-5333	ELECTRICITY		\$ 1,132		\$ -	\$ 1,150
10-410-5334	TELEPHONE		\$ 9,135		\$ 14,400	\$ 10,800
10-410-5340	UNIFORMS		\$ 475		\$ 250	\$ -
10-410-5341	BANK CHARGES		\$ 44,655		\$ 56,000	\$ 57,000
10-410-5343	BOARD EXPENSE		\$ 2,602		\$ 4,000	\$ 10,150
10-410-5344	ELECTION EXPENSE		\$ 4,189		\$ 5,000	\$ -
10-410-5345	LEGAL		\$ 12,014		\$ 37,500	\$ 40,000
10-410-5346	CONSULTING		\$ 84,928		\$ 103,800	\$ 62,600
10-410-5347	SECURITY				\$ -	\$ -
10-410-5350	MAINTENANCE REPAIRS				\$ -	\$ -
10-410-5351	MAINTENANCE SUPPLIES				\$ -	\$ -
10-410-5353	ADVERTISING				\$ -	\$ -
10-410-5354	AWARDS		\$ 6,793		\$ 16,510	\$ 20,350
10-410-5357	VEHICLE O&M		\$ 298		\$ -	\$ -
10-410-5363	RED CROSS				\$ -	\$ -
10-410-5365	SPECIAL EVENT EXPENSE				\$ 5,263	\$ 11,500
10-410-5367	SHARED SERVICES - IT		\$ 10,156		\$ 11,000	\$ 11,000
10-410-5369	SIGNAGE				\$ -	\$ -
10-410-5370	FURNITURE/EQUIPMENT		\$ 2,305		\$ -	\$ -
10-410-5371	FACILITY REPAIR & DEVELOPMENT		\$ 894		\$ -	\$ -
10-410-5372	INCLUSION SERVICES		\$ 799		\$ -	\$ 2,000
10-410-5375	TRANSFER		\$ 5,000			
10-410-5380	SHARED SERVICE - FINANCE		\$ 4,285		\$ 5,000	\$ 4,500
10-410-5388	NETWORKING		\$ 217		\$ 3,000	\$ 3,000
10-410-5393	FEE ASSISTANCE				\$ 10,000	\$ 10,000
10-410-5398	TRANSFER TO CIF and CRF	\$ 611,000	\$ 772,856	\$ 1,754,142	\$ -	\$ 1,869,160
10-410-5399	CONTINGENCY				\$ 137,528	\$ 132,687
10-410-5400	OPERATING CAPITAL EQUIPMENT				\$ -	\$ -

<b>26 Master Budget</b>		<b>2022 Audited</b>	<b>2023 Audited</b>	<b>2024 Audited</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
<b>ADMIN EXPENSE TOTAL</b>		<b>\$ 2,369,914</b>	<b>\$ 2,827,536</b>		<b>\$ 2,900,649</b>	<b>\$ 4,655,588</b>
<b>EXPENSE, CRC</b>						
10-420-5001	FT ADMINISTRATION SALARIES				\$ -	\$ -
10-420-5002	FT CRC SALARIES	\$ 246,235	\$ 278,569		\$ 231,974	\$ 242,176
10-420-5100	CUSTOMER SERVICE REPS, PT	\$ 160,552	\$ 186,060		\$ 207,410	\$ 249,565
10-420-5110	LIFE GUARDS	\$ 263,638	\$ 300,037		\$ 403,490	\$ 386,578
10-420-5115	LEAD LIFEGUARD	\$ 74,500	\$ 82,606		\$ 84,711	\$ 102,009
10-420-5130	INSTRUCTORS- NON COMMISSIONED	\$ 31,370	\$ 41,508		\$ 54,060	\$ 53,444
10-420-5131	PERSONAL TRAINER	\$ 28,573	\$ 31,396		\$ 37,000	\$ 55,644
10-420-5132	INSTRUCTORS-PUBLIC SWIM LESSON	\$ 16,176	\$ 20,285		\$ 23,460	\$ 30,789
10-420-5133	INSTRUCTORS-PRIVATE SWIM LESSO	\$ 7,697	\$ 10,772		\$ 24,360	\$ 27,435
10-420-5134	INSTRUCTORS-WATER AEROBIC	\$ 12,980	\$ 14,760		\$ 13,268	\$ 19,174
10-420-5140	INSTRUCTORS-COMMISSIONED	\$ 1,255	\$ 2,177		\$ 4,200	\$ 4,106
10-420-5150	SWIM ASSISTANTS	\$ 12,705	\$ 17,761		\$ 16,008	\$ 18,084
10-420-5151	SLIDE ATTENDANT	\$ 16,591	\$ 20,552		\$ -	\$ -
10-420-5153	CHILD WATCH	\$ 29,094	\$ 34,295		\$ 41,651	\$ 44,380
10-420-5154	CLIMBING WALL ATTENDANT	\$ 36,103	\$ 36,722		\$ 33,834	\$ 32,484
10-420-5160	MAINTENANCE CUSTODIAN	\$ 79,046	\$ 77,490		\$ 160,229	\$ 118,383
10-420-5180	MAINTENANCE WORKER	\$ 57,577	\$ 70,133		\$ 147,457	\$ 129,226
10-420-5191	CONTRACTED SERVICES					\$ 73,748
10-420-5230	GYM/FACILITY SUPERVISOR	\$ 39,919	\$ 58,191		\$ 47,855	\$ 49,310
10-420-5290	SPECIAL EVENT WORKER	\$ 1,045			\$ -	\$ -
10-420-5300	FICA	\$ 10,488			\$ -	\$ -
10-420-5304	HEALTH/DENTAL/LIFE INSURANCE				\$ -	\$ -
10-420-5311	SALES TAX EXPENSE		\$ 59		\$ -	\$ -
10-420-5315	EQUIPMENT RENTAL				\$ -	\$ -
10-420-5318	POSTAGE				\$ -	\$ -
10-420-5321	OFFICE SUPPLY		\$ 719		\$ 950	\$ 650
10-420-5323	AUTO MILEAGE				\$ 400	\$ 400
10-420-5324	TRAINING & TRAVEL		\$ 5,225		\$ 9,650	\$ 14,018
10-420-5330	WATER, SEWER, SANITATION		\$ 18,453		\$ 33,000	\$ 22,329
10-420-5332	NATURAL GAS	\$ 149,741	\$ 225,729		\$ 175,000	\$ 169,612
10-420-5333	ELECTRICITY		\$ 148,541		\$ 121,000	\$ 138,688
10-420-5334	TELEPHONE		\$ 9,787		\$ 10,000	\$ 7,000
10-420-5335	CHEMICALS		\$ 73,478		\$ 90,161	\$ 91,204
10-420-5336	IRRIGATION		\$ 2,315		\$ 2,975	\$ 4,025
10-420-5340	UNIFORMS		\$ 6,269		\$ 13,800	\$ 13,328
10-420-5347	SECURITY		\$ 1,284		\$ 6,500	\$ 7,500
10-420-5349	PROGRAM SUPPLIES		\$ 19,207		\$ 21,600	\$ 25,280
10-420-5350	MAINTENANCE REPAIRS		\$ 54,122		\$ 87,032	\$ 40,781
10-420-5351	MAINTENANCE SUPPLIES		\$ 31,065		\$ 49,372	\$ 46,403

<b>26 Master Budget</b>		<b>2022 Audited</b>	<b>2023 Audited</b>	<b>2024 Audited</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
10-420-5352	PROGRAM EQUIPMENT		\$ 22,740		\$ 20,765	\$ 16,535
10-420-5353	ADVERTISING				\$ 1,000	\$ 1,100
10-420-5354	AWARDS		\$ 1,313		\$ 3,600	\$ 2,285
10-420-5355	SAFETY/MEDICAL		\$ 1,721		\$ 2,500	\$ 1,800
10-420-5356	VEHICLE REPAIRS				\$ -	\$ -
10-420-5357	VEHICLE O & M		\$ 238			
10-420-5358	SALE ITEMS				\$ -	\$ -
10-420-5360	COST OF GOODS					
10-420-5363	RED CROSS		\$ 5,911		\$ 5,460	\$ 6,461
10-420-5364	RENTAL ITEMS				\$ -	\$ -
10-420-5365	SPECIAL EVENT EXPENSE		\$ 824		\$ 1,050	\$ 725
10-420-5367	SHARED SERVICES - IT				\$ 1,500	\$ -
10-420-5369	SIGNAGE		\$ 2,472		\$ -	\$ -
10-420-5370	FURNITURE, FIXTURES & EQUIPMEN		\$ 15,267		\$ 1,000	\$ 1,100
10-420-5371	FACILITY REPAIR & DEVELOPMENT		\$ 15,371		\$ -	\$ -
10-420-5372	INCLUSION SERVICES				\$ -	\$ -
10-420-5400	OPERATING CAPITAL EQUIPMENT				\$ 30,000	\$ 21,700
<b>CRC EXPENSE TOTAL</b>		<b>\$ 1,758,914</b>	<b>\$ 1,945,424</b>		<b>\$ 2,219,281</b>	<b>\$ 2,269,459</b>
<b>EXPENSE, PARKS</b>						
10-430-5180	MAINTENANCE WORKER	\$ 133,576	\$ 126,269		\$ 124,448	\$ 111,403
10-430-5191	CONTRACTED SERVICES				\$ 23,415	\$ 95,629
10-430-5300	FICA	\$ 1,339			\$ -	\$ -
10-430-5304	HEALTH/LIFE INSURANCE	\$ 965			\$ -	\$ -
10-430-5315	EQUIPMENT RENTAL		\$ 3,047		\$ 6,200	\$ 4,000
10-430-5324	TRAINING & TRAVEL		\$ 3,602		\$ 6,720	\$ 4,000
10-430-5329	SOFTWARE TECHNICAL SUPPORT					\$ 14,000
10-430-5330	WATER, SEWER, SANITATION		\$ 3,939		\$ 5,693	\$ 3,700
10-430-5331	WATER LEASE		\$ 355		\$ 1,500	\$ 1,000
10-430-5332	NATURAL GAS		\$ 2,292		\$ 2,100	\$ 2,205
10-430-5333	ELECTRICITY		\$ 11,466		\$ 9,000	\$ 11,245
10-430-5334	TELEPHONE		\$ 480		\$ -	\$ -
10-430-5335	CHEMICALS		\$ 3,170		\$ 7,600	\$ 3,000
10-430-5336	IRRIGATION		\$ 713		\$ 7,138	\$ 6,450
10-430-5340	UNIFORMS		\$ 2,076		\$ 2,500	\$ 2,500
10-430-5350	MAINTENANCE REPAIR		\$ 51,422		\$ 23,101	\$ 16,420
10-430-5351	MAINTENANCE SUPPLY		\$ 11,652		\$ 15,192	\$ 10,746
10-430-5355	SAFETY/MEDICAL		\$ 288			
10-430-5356	VEHICLE REPAIRS		\$ 7,698		\$ 6,600	\$ 4,500
10-430-5357	VEHICLE O&M		\$ 11,826		\$ 14,941	\$ 7,424
10-430-5363	RED CROSS				\$ -	\$ -
10-430-5369	SIGNAGE				\$ -	\$ -

26 Master Budget		2022 Audited	2023 Audited	2024 Audited	2025 Budget	2026 Budget
10-430-5370	FURNITURE, FIXTURES & EQUIPMENT		\$ 6,869		\$ -	\$ -
10-430-5371	FACILITY REPAIR & DEVELOPMENT		\$ 179		\$ -	\$ -
10-430-5372	INCLUSION SERVICES		\$ 630		\$ -	\$ -
10-430-5374	SHARED SERVICES - MAINTENANCE				\$ 2,000	\$ 2,000
10-430-5400	OPERATING CAPITAL EQUIPMENT				\$ -	\$ 7,000
<b>PARKS EXPENSE TOTAL</b>		<b>\$ 301,040</b>	<b>\$ 247,973</b>	<b>\$ 202,511</b>	<b>\$ 258,147</b>	<b>\$ 307,222</b>
<b>EXPENSE, CONCESSIONS</b>						
10-440-5200	CONCESSION OPERATOR	\$ 2,692	\$ 270		\$ 1,485	\$ -
10-440-5210	CONCESSION ATTENDANT	\$ 3,729	\$ 3,161		\$ 4,560	\$ 5,900
10-440-5300	FICA	\$ 75			\$ -	\$ -
10-440-5311	SALES TAX EXPENSE		\$ 4,301		\$ 3,375	\$ 3,688
10-440-5323	AUTO MILEAGE				\$ -	\$ -
10-440-5324	TRAINING/TRAVEL				\$ 225	\$ 200
10-440-5326	DUES				\$ -	\$ 200
10-440-5340	UNIFORMS				\$ -	\$ -
10-440-5349	PROGRAM SUPPLIES				\$ -	\$ -
10-440-5350	MAINT REPAIRS		\$ 4,977		\$ 750	\$ 1,000
10-440-5351	MAINT SUPPLY		\$ 25		\$ 250	\$ 250
10-440-5357	VEHICLE O&M				\$ 150	\$ 150
10-440-5360	COST OF GOODS SOLD		\$ 27,954		\$ 27,000	\$ 29,500
10-440-5370	FURNITURE, FIXTURES & EQUIPMEN		\$ 219		\$ 500	\$ 500
<b>CONCESSIONS EXPENSE TOTAL</b>		<b>\$ 43,663</b>	<b>\$ 40,907</b>	<b>\$ 38,494</b>	<b>\$ 38,295</b>	<b>\$ 41,388</b>
<b>EXPENSE, MARKETING</b>						
10-450-5312	NEWSLETTER		\$ 3,124		\$ 3,384	\$ 3,780
10-450-5313	WEBSITE		\$ 10,340		\$ -	\$ -
10-450-5317	PRINTING		\$ 21,446		\$ 23,461	\$ 26,500
10-450-5318	POSTAGE		\$ 16,067		\$ 18,317	\$ 28,000
10-450-5321	MISC. OFFICE SUPPLIES		\$ 118		\$ 200	\$ -
10-450-5324	TRAINING/TRAVEL				\$ -	\$ -
10-450-5329	SOFTWARE TECHNICAL SUPPORT		\$ 1,111		\$ 500	\$ 6,399
10-450-5346	CONSULTING		\$ 6,678		\$ 42,000	\$ 57,080
10-450-5349	PROGRAM SUPPLIES				\$ -	\$ -
10-450-5353	ADVERTISING		\$ 11,357		\$ 15,830	\$ 8,800
10-450-5354	AWARDS		\$ 1,085		\$ -	\$ -
10-450-5365	SPECIAL EVENTS EXPENSE		\$ 1,193		\$ -	\$ 2,450
10-450-5368	PROMOTIONAL ITEMS		\$ 5,852		\$ 7,000	\$ 10,000
10-450-5370	FURNITURE, FIXTURES & EQUIPMEN		\$ 5,318		\$ 2,000	\$ 2,500
10-450-5400	OPERATING CAPITAL EQUIPMENT					
<b>MARKETING EXPENSE TOTAL</b>		<b>\$ 78,444</b>	<b>\$ 83,689</b>	<b>\$ 97,201</b>	<b>\$ 112,692</b>	<b>\$ 145,509</b>
<b>EXPENSE, REC PROGRAMS</b>						
10-460-5130	INSTRUCTORS-NON COMMISSIONED	\$ 360	\$ 3,664		\$ 12,059	\$ 9,466

<b>26 Master Budget</b>		<b>2022 Audited</b>	<b>2023 Audited</b>	<b>2024 Audited</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
10-460-5140	INSTRUCTORS-COMMISSIONED	\$ 34,768	\$ 58,229		\$ 46,125	\$ 64,930
10-460-5190	INFIELD MAINTENANCE	\$ 4,124	\$ 2,770		\$ -	\$ -
10-460-5220	OFFICIALS	\$ 51,267	\$ 51,760		\$ 60,229	\$ 61,917
10-460-5230	GYM/FACILITY SUPERVISOR	\$ 5,098	\$ 7,233		\$ 17,063	\$ 20,556
10-460-5240	SCORER/TIMER	\$ 9,451	\$ 12,320		\$ 16,785	\$ 19,795
10-460-5242	YOUTH PROGRAM ASSISTANT				\$ -	\$ 55,000
10-460-5270	DRIVER - REC VAN	\$ 1,859	\$ 1,307		\$ 2,580	\$ 1,628
10-460-5290	SPECIAL EVENT WORKER				\$ -	\$ -
10-460-5300	FICA	\$ 1,075			\$ -	\$ -
10-460-5311	SALES TAX		\$ 573		\$ 500	\$ 500
10-460-5315	EQUIPMENT RENTAL				\$ -	\$ -
10-460-5316	BUILDING RENTAL		\$ 81		\$ 90	\$ 85
10-460-5317	PRINTING				\$ 115	\$ 350
10-460-5318	POSTAGE				\$ -	\$ -
10-460-5321	MISC OFFICE SUPPLIES				\$ 300	\$ 325
10-460-5323	AUTO MILEAGE				\$ 300	\$ 300
10-460-5324	TRAINING/TRAVEL		\$ 978		\$ 4,595	\$ 18,050
10-460-5326	DUES				\$ 350	\$ 500
10-460-5329	SOFTWARE/TECHNICAL SUPPORT		\$ 214		\$ 3,655	\$ 3,843
10-460-5330	WATER, SEWER, SANITATION		\$ 1,458		\$ 2,180	\$ 2,180
10-460-5340	UNIFORMS		\$ 19,266		\$ 15,125	\$ 16,697
10-460-5346	CONSULTING				\$ 105,000	\$ 159,300
10-460-5348	FIELD TRIPS		\$ 16,432		\$ 13,010	\$ 13,495
10-460-5349	PROGRAM SUPPLIES		\$ 11,298		\$ 4,115	\$ 14,259
10-460-5350	MAINT REPAIRS				\$ 790	\$ 750
10-460-5351	MAINTENANCE SUPPLY		\$ 3,504		\$ 8,925	\$ 9,500
10-460-5352	PROGRAM EQUIPMENT		\$ 21,002		\$ 23,613	\$ 33,432
10-460-5353	ADVERTISING		\$ 1,134		\$ 2,291	\$ 7,128
10-460-5354	AWARDS		\$ 7,004		\$ 11,442	\$ 13,433
10-460-5355	SAFETY/MEDICAL		\$ 1,233		\$ 1,061	\$ 3,195
10-460-5357	VEHICLE O&M		\$ 4,029		\$ 4,793	\$ 5,720
10-460-5358	SALE ITEMS				\$ -	\$ -
10-460-5359	TOURNEY ENTRY FEES		\$ 4,684		\$ -	\$ -
10-460-5366	TRANSPORTATION				\$ -	\$ 101
10-460-5368	PROMOTIONAL ITEMS				\$ 920	\$ 1,140
10-460-5372	INCLUSION SERVICES				\$ -	\$ -
10-460-5400	OPERATING CAPITAL EQUIPMENT		\$ 4,649		\$ 12,350	\$ 14,900
<b>REC PROGRAMS EXPENSE TOTAL</b>		<b>\$ 190,626</b>	<b>\$ 234,822</b>	<b>\$ 225,801</b>	<b>\$ 370,361</b>	<b>\$ 552,474</b>
<b>EXPENSE, FLEX REC</b>						
10-470-5100	CUSTOMER SERVICE REPS, PT				\$ -	\$ -
10-470-5130	INSTRUCTORS- NON COMMISSIONED		\$ 9,518		\$ 17,500	\$ 14,080

<b>26 Master Budget</b>		<b>2022 Audited</b>	<b>2023 Audited</b>	<b>2024 Audited</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
10-470-5131	PERSONAL TRAINER				\$ 1,092	\$ -
10-470-5140	INSTRUCTORS-COMMISSIONED		\$ 819		\$ 3,150	\$ 378
10-470-5160	MAINTENANCE CUSTODIAN		\$ 7,121		\$ 12,589	\$ 8,000
10-470-5230	GYM/FACILITY SUPERVISOR				\$ 6,902	\$ 7,524
10-470-5290	SPECIAL EVENT WORKER				\$ -	\$ -
10-470-5316	BUILDING RENTAL		\$ 99,002		\$ 106,056	\$ 118,000
10-470-5319	COPIER COMPUTER		\$ 52		\$ -	\$ -
10-470-5321	OFFICE SUPPLY		\$ 405		\$ -	\$ -
10-470-5324	TRAINING & TRAVEL		\$ 237		\$ 1,000	\$ 1,745
10-470-5326	DUES				\$ -	\$ -
10-470-5329	SOFTWARE TECHNICAL SUPPORT		\$ 3,479		\$ 3,696	\$ 7,536
10-470-5332	NATURAL GAS		\$ 3,292		\$ 3,200	\$ 2,900
10-470-5333	ELECTRICITY		\$ 3,542		\$ 3,000	\$ 3,400
10-470-5334	TELEPHONE				\$ -	\$ -
10-470-5340	UNIFORMS				\$ 625	\$ 1,745
10-470-5347	SECURITY		\$ 1,500		\$ 500	\$ 250
10-470-5348	FIELD TRIPS				\$ -	\$ -
10-470-5349	PROGRAM SUPPLIES		\$ 3,337		\$ 1,200	\$ 1,500
10-470-5350	MAINTENANCE REPAIRS				\$ 1,500	\$ 3,150
10-470-5351	MAINTENANCE SUPPLIES		\$ 2,087		\$ -	\$ 1,177
10-470-5352	PROGRAM EQUIPMENT		\$ 1,427		\$ 4,000	\$ 4,850
10-470-5353	ADVERTISING		\$ 3,928		\$ 1,000	\$ -
10-470-5354	AWARDS		\$ (5)		\$ 500	\$ 250
10-470-5355	SAFETY		\$ 220		\$ 450	\$ 150
10-470-5357	VEHICLE O&M				\$ -	\$ -
10-470-5365	SPECIAL EVENT EXPENSE		\$ 2,738		\$ 500	\$ 600
10-470-5368	PROMOTIONAL ITEMS		\$ 1,259		\$ 1,333	\$ -
10-470-5369	SIGNAGE		\$ 704		\$ 300	\$ 200
10-470-5370	FURNITURE/EQUIPMENT		\$ 2,178		\$ -	\$ -
10-470-5371	FACILITY REPAIR & DEVELOPMENT		\$ 10,587		\$ -	\$ -
10-470-5372	INCLUSION SERVICES				\$ -	\$ -
10-470-5398	TRANSFER OUT		\$ (4,877)			
10-470-5400	OPERATING CAPITAL EQUIPMENT				\$ 3,500	\$ -
<b>FLEX REC EXPENSE TOTAL</b>		<b>\$ 90,823</b>	<b>\$ 152,550</b>	<b>\$ 146,394</b>	<b>\$ 173,593</b>	<b>\$ 177,435</b>
<b>EXPENSE, ENRICHMENT</b>						
10-480-5130	INSTRUCTORS NON COMMISSIONED				\$ 85,043	\$ 68,056
10-480-5140	INSTRUCTORS COMMISSIONED				\$ -	\$ -
10-480-5242	YOUTH PROGRAM ASSISTANT				\$ 128,289	\$ 145,442
10-480-5317	PRINTING				\$ -	\$ -
10-480-5324	TRAINING/TRAVEL				\$ 9,151	\$ -

<b>26 Master Budget</b>		<b>2022 Audited</b>	<b>2023 Audited</b>	<b>2024 Audited</b>	<b>2025 Budget</b>	<b>2026 Budget</b>	
10-480-5326	DUES				\$ -	\$ -	
10-480-5340	UNIFORMS				\$ 700	\$ 1,175	
10-480-5348	FIELD TRIPS				\$ 720	\$ 8,000	
10-480-5349	PROGRAM SUPPLIES				\$ 14,400	\$ 16,360	
10-480-5352	PROGRAM EQUIPMENT				\$ 5,200	\$ 4,600	
10-480-5353	ADVERTISING				\$ -	\$ -	
10-480-5354	AWARDS				\$ -	\$ 820	
10-480-5355	SAFETY				\$ -	\$ -	
10-480-5357	VEHICLE O&M				\$ -	\$ 497	
10-480-5365	SPECIAL EVENT EXPENSE				\$ -	\$ -	
10-480-5366	TRANSPORTATION				\$ 750	\$ 3,200	
10-480-5372	INCLUSION SERVICES				\$ 1,000	\$ -	
10-480-5400	OPERATING CAPITAL EQUIPMENT				\$ -	\$ -	
<b>ENRICHMENT EXPENSE TOTAL</b>					<b>\$ 46,754</b>	<b>\$ 245,253</b>	<b>\$ 248,150</b>
<b>EXPENSE, FIELD HOUSE</b>							
10-490-5100	CUSTOMER SERVICE REP				\$ -	\$ -	
10-490-5110	LIFE GUARD	\$ 9,894	\$ 8,922		\$ 16,910	\$ 18,787	
10-490-5115	LEAD LIFEGUARD	\$ 5,832	\$ 7,738		\$ 9,797	\$ 6,630	
10-490-5130	INSTRUCTORS NON COMMISSIONED	\$ 28,481	\$ 51,675		\$ -	\$ -	
10-490-5132	PUBLIC SWIM LESSON INSTRUCTOR	\$ 71			\$ -	\$ -	
10-490-5140	INSTRUCTORS COMMISSIONED	\$ 168	\$ 5,931		\$ 8,250	\$ 2,315	
10-490-5150	SWIM ASSISTANTS	\$ -			\$ -	\$ -	
10-490-5151	SLIDE ATTENDANT	\$ 849	\$ 820		\$ -	\$ -	
10-490-5160	MAINTENANCE CUSTODIAN	\$ 6,997	\$ 11,420		\$ 12,589	\$ 12,917	
10-490-5180	MAINTENANCE WORKER				\$ -	\$ -	
10-490-5191	CONTRACTED SERVICES					\$ -	
10-490-5220	OFFICIALS	\$ 8,308	\$ 10,865		\$ 18,294	\$ 20,848	
10-490-5230	GYM/FACILITY SUPERVISOR	\$ 46,603	\$ 20,882		\$ 60,269	\$ 63,733	
10-490-5242	YOUTH PROGRAM ASSISTANT	\$ 18,723	\$ 27,359		\$ -	\$ -	
10-490-5290	SPECIAL EVENT WORKER	\$ 193			\$ -	\$ -	
10-490-5300	FICA	\$ 1,280			\$ -	\$ -	
10-490-5317	PRINTING				\$ -	\$ -	
10-490-5321	MISC OFFICE SUPPLIES				\$ -	\$ -	
10-490-5324	TRAINING/TRAVEL				\$ 850	\$ 300	
10-490-5329	SOFTWARE TECHNICAL SUPPORT	\$ -	\$ 18		\$ 254	\$ 290	
10-490-5330	WATER, SEWER, SANITATION		\$ 7,940		\$ 7,590	\$ 8,000	
10-490-5332	NATURAL GAS		\$ 19,370		\$ 21,000	\$ 15,000	
10-490-5333	ELECTRIC		\$ 20,578		\$ 17,000	\$ 23,000	
10-490-5334	TELEPHONE				\$ -	\$ -	
10-490-5335	CHEMICALS		\$ 10,546		\$ 9,136	\$ 9,279	

<b>26 Master Budget</b>		<b>2022 Audited</b>	<b>2023 Audited</b>	<b>2024 Audited</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
10-490-5336	IRRIGATION				\$ 1,100	\$ 1,600
10-490-5340	UNIFORMS		\$ 1,295		\$ 400	\$ 580
10-490-5347	SECURITY		\$ 1,229		\$ 1,400	\$ 200
10-490-5348	FIELD TRIPS				\$ -	\$ -
10-490-5349	PROGRAM SUPPLIES		\$ 10,988		\$ 1,105	\$ 860
10-490-5350	MAINT REPAIRS		\$ 6,525		\$ 10,836	\$ 6,650
10-490-5351	MAINTENANCE SUPPLY		\$ 5,185		\$ 9,003	\$ 7,163
10-490-5352	PROGRAM EQUIPMENT		\$ 2,138		\$ 4,556	\$ 3,984
10-490-5353	ADVERTISING				\$ 835	\$ 450
10-490-5354	AWARDS		\$ 1,187		\$ 2,829	\$ 2,674
10-490-5355	SAFETY		\$ 227		\$ 900	\$ 700
10-490-5357	VEHICLE O&M		\$ 20		\$ -	\$ -
10-490-5365	SPECIAL EVENT EXPENSE				\$ -	\$ -
10-490-5366	TRANSPORTATION		\$ 62		\$ 1,555	\$ 500
10-490-5369	SIGNAGE				\$ -	\$ -
10-490-5370	FURNITURE, FIXTURES & EQUIPMEN		\$ 2,220		\$ -	\$ 1,500
10-490-5372	INCLUSION SERVICES				\$ -	\$ -
10-490-5400	OPERATING CAPITAL EQUIPMENT		\$ 1,776		\$ 2,000	\$ 3,000
<b>FIELD HOUSE EXPENSE TOTAL</b>		<b>\$ 211,737</b>	<b>\$ 236,916</b>	<b>\$ 244,438</b>	<b>\$ 218,458</b>	<b>\$ 210,961</b>
<b>TOTAL GENERAL FUND EXPENSE</b>		<b>\$ 4,461,568</b>	<b>\$ 5,728,841</b>	<b>\$ 7,232,468</b>	<b>\$ 6,536,728</b>	<b>\$ 8,608,184</b>

<b>GENERAL FUND SUMMARY</b>						
<b>TOTAL GENERAL FUND REVENUE</b>		\$ 5,378,383	\$ 5,909,370	\$ 6,988,548	\$ 7,178,143	\$ 7,893,776
<b>TOTAL GENERAL FUND EXPENSE</b>		\$ 5,072,568	\$ 5,728,841	\$ 7,232,468	\$ 6,536,728	\$ 8,608,184
<b>REVENUES OVER (UNDER) EXPENSE</b>		\$ 305,815	\$ 180,529	\$ (243,920)	\$ 641,416	\$ (714,408)
<b>BEGINNING FUND BALANCE</b>		\$ 3,097,535	\$ 3,403,350	\$ 3,686,424	\$ 3,442,504	\$ 4,083,920
<b>ENDING FUND BALANCE</b>		\$ 3,403,350	\$ 3,583,879	\$ 3,442,504	\$ 4,083,920	\$ 3,369,512

<b>CAPITAL IMPROVEMENT FUND (CIF)</b>						
<b>REVENUE, CIF</b>						
20-310-4020	INTEREST INCOME	\$ 742	\$ 7,666	\$ 139,385	\$ 175,000	\$ 87,500
20-310-4024	DONATIONS				\$ -	\$ -
20-310-4025	GRANT		\$ 15,000		\$ -	\$ -
20-310-4350	TRANSFERS FROM OTHER FUNDS	\$ 611,000	\$ 772,856	\$ 4,189,250	\$ 371,692	\$ 1,717,356
20-370-4024	DONATIONS					
20-370-4025	GRANT	\$ 57,177	\$ 25,000			
20-370-4350	TRANSFERS FROM OTHER FUNDS				\$ -	\$ 5,750,000
<b>CIF REVENUE TOTAL</b>		<b>\$ 668,919</b>	<b>\$ 820,522</b>	<b>\$ 4,328,635</b>	<b>\$ 546,692</b>	<b>\$ 7,554,856</b>
<b>EXPENSE, CIF</b>						
20-410-5312	NEWSLETTER				\$ -	\$ -
20-410-5329	SOFTWARE TECHNICAL SUPPORT				\$ -	\$ -

26 Master Budget		2022 Audited	2023 Audited	2024 Audited	2025 Budget	2026 Budget
20-410-5341	BANK CHARGES				\$ -	\$ -
20-410-5346	CONSULTING EXPENSE	\$ 93,297	\$ 5,000		\$ -	\$ -
20-410-5350	MAINTENANCE REPAIRS				\$ -	\$ -
20-410-5351	MAINTENANCE SUPPLY				\$ -	\$ -
20-410-5352	PROGRAM EQUIPMENT				\$ -	\$ -
20-410-5356	VEHICLE REPAIRS				\$ -	\$ -
20-410-5370	FURNITURE, FIXTURES, & EQUIPMENT				\$ -	\$ -
20-410-5371	FACILITY REPAIR & DEVELOPMENT		\$ 80,050	\$ 143,506	\$ 4,279,232	\$ 11,501,124
20-410-5398	Transfer to Capital Reserve		\$ (5,000)		\$ -	\$ -
20-420-5350	MAINTENANCE REPAIR				\$ -	\$ -
20-420-5370	FURNITURE, FIXTURE & EQ.		\$ 14,833	\$ 89,289	\$ -	\$ -
20-420-5371	FACILITY REPAIR & DEVELOPMENT				\$ -	\$ -
20-430-5346	CONSULTING EXPENSE				\$ -	\$ -
20-430-5350	MAINTENANCE REPAIR				\$ -	\$ -
20-430-5370	FURNITURE, FIXTURE, & EQ.		\$ 89,119	\$ 38,088	\$ -	\$ -
20-430-5371	FACILITY REPAIR & DEVELOPMENT				\$ -	\$ -
20-470-5346	CONSULTING EXPENSE				\$ -	\$ -
20-470-5370	FURNITURE, FIXTURES, & EQUIPMENT	\$ 13,460			\$ -	\$ -
20-470-5371	FACILITY REPAIR & DEVELOPMENT	\$ 320,511	\$ (9,754)		\$ -	\$ -
20-470-5398	TRANSFER OUT		\$ 4,877			
20-490-5352	PROGRAM EQUIPMENT				\$ -	\$ -
20-490-5370	FURNITURE, FIXTURE & EQ.		\$ 14		\$ -	\$ -
<b>CIF EXPENSE TOTAL</b>		<b>\$ 427,268</b>	<b>\$ 184,125</b>	<b>\$ 271,496</b>	<b>\$ 4,279,232</b>	<b>\$ 11,501,124</b>
<b>CAPITAL IMPROVEMENT (CIF) FUND SUMMARY</b>						
TOTAL CIF REVENUE		\$ 668,919	\$ 820,522	\$ 4,328,635	\$ 546,692	\$ 7,554,856
TOTAL CIF EXPENSE		\$ 427,268	\$ 184,125	\$ 271,496	\$ 1,515,000	\$ 11,501,124
REVENUE OVER (UNDER) EXPENSE		\$ 241,651	\$ 636,397	\$ 4,057,139	\$ (968,308)	\$ (3,946,268)
BEGINNING FUND BALANCE		\$ 15,159	\$ 256,810	\$ 893,207	\$ 4,950,346	\$ 3,982,038
ENDING FUND BALANCE		\$ 256,810	\$ 893,207	\$ 4,950,346	\$ 3,982,038	\$ 35,770
<b>CAPITAL RESERVE FUND</b>						
<b>REVENUE, CRF</b>						
40-310-4020	INTEREST INCOME	\$ 12,776	\$ 39,822	\$ 42,611	\$ 41,000	\$ 41,000
40-310-4022	CAPITAL CAMPAIGN				\$ -	\$ -
40-310-4025	GRANT REVENUES	\$ 4,000			\$ -	\$ -
40-310-4050	RENTAL PROPERTY INCOME				\$ -	\$ -
40-310-4350	TRANSFER FROM GEN FUND				\$ -	\$ 151,804
<b>CRF REVENUE TOTAL</b>		<b>\$ 16,776</b>	<b>\$ 39,822</b>	<b>\$ 42,611</b>	<b>\$ 41,000</b>	<b>\$ 192,804</b>
<b>EXPENSE, CRF</b>						
40-410-5398	TRANSFER TO OTHER FUNDS				\$ -	\$ 750,000

<b>26 Master Budget</b>	<b>2022 Audited</b>	<b>2023 Audited</b>	<b>2024 Audited</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
<b>CRF EXPENSE TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ 750,000
<b>CAPITAL RESERVE (CRF) FUND SUMMARY</b>					
TOTAL CAPITAL RESERVE REVENUE	\$ 16,776	\$ 39,822	\$ 42,611	\$ 41,000	\$ 192,804
TOTAL CAPITAL RESERVE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 750,000
REVENUE OVER (UNDER) EXPENSE	\$ 16,776	\$ 39,822	\$ 42,611	\$ 41,000	\$ (557,196)
BEGINNING FUND BALANCE	\$ 728,391	\$ 745,167	\$ 784,989	\$ 827,600	\$ 868,600
ENDING FUND BALANCE	\$ 745,167	\$ 784,989	\$ 827,600	\$ 868,600	\$ 311,404

<b>CONSERVATION TRUST FUND</b>						
<b>REVENUE, CTF</b>						
60-310-4020	INTEREST INCOME	\$ 4,499	\$ 18,833	\$ 29,856	\$ 26,500	\$ 28,000
60-310-4026	LOTTERY	\$ 215,902	\$ 238,869	\$ 210,698	\$ 200,000	\$ 200,000
60-310-4350	TRANSFER FROM CAPITAL RESERVE				\$ -	\$ -
<b>CTF REVENUE TOTAL</b>		<b>\$ 220,401</b>	<b>\$ 257,702</b>	<b>\$ 240,554</b>	<b>\$ 226,500</b>	<b>\$ 228,000</b>
<b>EXPENSE, CTF</b>						
60-410-5341	BANK FEES				\$ -	\$ -
60-410-5346	CONSULTING EXPENSE	\$ 36,038			\$ -	\$ -
60-410-5350	MAINTENANCE REPAIR				\$ -	\$ -
60-410-5371	FACILITY REPAIR & DEVELOPMENT		\$ 18,759	\$ 931	\$ -	\$ 183,198
60-410-5398	TRANSFER TO OTHER FUNDS		\$ (10,000)		\$ -	\$ -
60-420-5370	FURNITURE, FIXTURES & EQ		\$ 19,381			
60-430-5350	MAINTENANCE REPAIR				\$ -	\$ -
60-430-5351	MAINTENANCE SUPPLY				\$ -	\$ -
60-430-5352	PROGRAM EQUIPMENT				\$ -	\$ -
60-430-5370	FURNITURE, FIXTURES & EQ	\$ 57,906	\$ 16,585		\$ -	\$ -
60-430-5371	FACILITY REPAIR & DEVELOPMENT	\$ 181,174		\$ 14,612	\$ 231,198	\$ -
60-460-5352	PROGRAM EQUIPMENT				\$ -	\$ -
60-490-5371	FACILITY REPAIR & DEVELOPMENT		\$ 20,033	\$ 2,675	\$ -	\$ -
<b>CTF EXPENSES TOTAL</b>		<b>\$ 275,118</b>	<b>\$ 74,758</b>	<b>\$ 18,218</b>	<b>\$ 231,198</b>	<b>\$ 183,198</b>

<b>CONSERVATION TRUST FUND (CTF) SUMMARY</b>						
TOTAL CONSERVATION TRUST REVENUE	\$ 220,401	\$ 257,702	\$ 240,554	\$ 226,500	\$ 228,000	
TOTAL CONSERVATION TRUST EXPENSE	\$ 275,118	\$ 74,758	\$ 18,218	\$ 231,198	\$ 183,198	
REVENUE OVER (UNDER) EXPENSE	\$ (54,717)	\$ 182,944	\$ 222,336	\$ (4,698)	\$ 44,802	
BEGINNING FUND BALANCE	\$ 332,882	\$ 278,165	\$ 461,109	\$ 683,445	\$ 678,747	
ENDING FUND BALANCE	\$ 278,165	\$ 461,109	\$ 683,445	\$ 678,747	\$ 723,549	

<b>SALES TAX FUND</b>						
<b>REVENUE, SALES TAX</b>						
70-310-4005	SALES TAX PROCEEDS	\$ 2,634,532	\$ 2,813,234	\$ 2,851,307	\$ 2,987,465	\$ 3,027,803
70-310-4020	INTEREST INCOME	\$ 92,592	\$ 220,454	\$ 109,309	\$ 108,000	\$ 74,688

<b>26 Master Budget</b>		<b>2022 Audited</b>	<b>2023 Audited</b>	<b>2024 Audited</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
70-310-4021	LEASE PURCHASE PROCEEDS				\$ -	\$ -
70-310-4350	TRANSFERS FROM CAPITAL RESERVE				\$ -	\$ -
<b>SALES TAX REVENUE TOTAL</b>		<b>\$ 2,727,124</b>	<b>\$ 3,033,688</b>	<b>\$ 2,960,616</b>	<b>\$ 3,095,465</b>	<b>\$ 3,102,491</b>
<b>EXPENSES, SALES TAX</b>						
70-410-5341	BANK CHARGES	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
70-410-5371	FACILITY REPAIR				\$ -	\$ -
70-410-5383	LEASE PURCHASE	\$ 1,908,625	\$ 1,907,125	\$ 1,908,625	\$ 1,907,875	\$ 1,633,500
70-410-5398	TRANSFER TO CIF AND CRF			\$ 2,246,187	\$ 371,692	\$ 5,000,000
70-420-5378	FURNITURE, FIXTURE & EQUIPMENT				\$ -	\$ -
<b>SALES TAX EXPENSE TOTAL</b>		<b>\$ 1,910,625</b>	<b>\$ 1,909,125</b>	<b>\$ 4,156,812</b>	<b>\$ 2,281,567</b>	<b>\$ 6,635,500</b>
<b>SALES TAX FUND SUMMARY</b>						
TOTAL SALES TAX FUND REVENUE		\$ 2,727,124	\$ 3,033,688	\$ 2,960,616	\$ 3,095,465	\$ 3,102,491
TOTAL SALES TAX FUND EXPENSE		\$ 1,910,625	\$ 1,909,125	\$ 4,156,812	\$ 2,281,567	\$ 6,635,500
REVENUE OVER (UNDER) EXPENSE		\$ 816,499	\$ 1,124,563	\$ (1,196,196)	\$ 813,898	\$ (3,533,009)
BEGINNING FUND BALANCE		\$ 3,980,614	\$ 4,797,113	\$ 5,921,676	\$ 4,725,480	\$ 5,539,378
ENDING FUND BALANCE		\$ 4,797,113	\$ 5,921,676	\$ 4,725,480	\$ 5,539,378	\$ 2,006,369
<b>SUMMARY OF ALL FUNDS</b>						
GENERAL FUND ENDING BALANCE		\$ 3,403,350	\$ 3,583,879	\$ 3,442,504	\$ 4,083,920	\$ 3,369,512
CIF FUND END BALANCE		\$ 256,810	\$ 893,207	\$ 4,950,346	\$ 3,982,038	\$ 35,770
CAPITAL RESERVE FUND END BALANCE		\$ 745,167	\$ 784,989	\$ 827,600	\$ 868,600	\$ 311,404
CTF END BALANCE		\$ 278,165	\$ 461,109	\$ 683,445	\$ 678,747	\$ 723,549
SALES TAX FUND END BALANCE		\$ 4,797,113	\$ 5,921,676	\$ 4,725,480	\$ 5,539,378	\$ 2,006,369
<b>TOTAL BALANCE ALL FUNDS</b>		<b>\$ 9,480,605</b>	<b>\$ 11,644,860</b>	<b>\$ 14,629,375</b>	<b>\$ 15,152,683</b>	<b>\$ 6,446,604</b>